

Notice of Intent to Adopt a Rule
LSA Document #12-429

Under [IC 4-22-2-23](#), the Department of State Revenue intends to adopt a rule concerning the following:

OVERVIEW: Repeals [45 IAC 1.1](#) concerning the gross income tax. Repeals [45 IAC 2.2-2-4](#), [45 IAC 2.2-3-17](#), [45 IAC 2.2-4-17](#) through [45 IAC 2.2-4-19](#), [45 IAC 2.2-5-21](#) through [45 IAC 2.2-5-23](#), and [45 IAC 2.2-5-64](#) concerning the sales and use tax. Repeals [45 IAC 3.1-1-40](#), [45 IAC 3.1-1-41](#), [45 IAC 3.1-1-43](#) through [45 IAC 3.1-1-49](#), [45 IAC 3.1-1-72](#), [45 IAC 3.1-1-73](#), and [45 IAC 3.1-1-150](#) concerning the adjusted gross income tax. Repeals [45 IAC 3.1-2](#) concerning the supplemental net income tax. Repeals [45 IAC 3.1-3](#) concerning the county adjusted gross income tax. Repeals [45 IAC 4.1-1-3](#), [45 IAC 4.1-3-6](#), [45 IAC 4.1-8-9](#), [45 IAC 4.1-9-1](#), [45 IAC 4.1-9-2](#), [45 IAC 4.1-9-5](#), [45 IAC 4.1-10-2](#), [45 IAC 4.1-10-3](#), [45 IAC 4.1-13-3](#), and [45 IAC 4.1-13-4](#) concerning the inheritance tax. Repeals [45 IAC 10-1-8](#), [45 IAC 10-2-6](#), [45 IAC 10-2-7](#), [45 IAC 10-3-4](#), [45 IAC 10-4-15](#), [45 IAC 10-4-17](#), [45 IAC 10-4-20](#), [45 IAC 10-5-6](#), [45 IAC 10-5-10](#) through [45 IAC 10-5-12](#), [45 IAC 10-5-15](#) through [45 IAC 10-5-18](#), [45 IAC 10-6-1](#), [45 IAC 10-6-2](#), [45 IAC 10-6-6](#), [45 IAC 10-7-1](#), and [45 IAC 10-9-5](#) concerning the special fuel tax. Repeals [45 IAC 11-1-3](#) through [45 IAC 11-1-6](#), and [45 IAC 11-2-3](#) concerning the hazardous waste land disposal tax. Repeals [45 IAC 12-1-1](#) through [45 IAC 12-1-3](#), [45 IAC 12-1-6](#), [45 IAC 12-1-7](#), [45 IAC 12-1-10](#), [45 IAC 12-1-12](#), [45 IAC 12-1-13](#), [45 IAC 12-3-7](#), [45 IAC 12-4-4](#), [45 IAC 12-4-7](#), [45 IAC 12-4-13](#), [45 IAC 12-4-16](#), [45 IAC 12-5-3](#), [45 IAC 12-5-4](#), [45 IAC 12-5-9](#), [45 IAC 12-5-10](#), [45 IAC 12-8-1](#), [45 IAC 12-8-3](#), [45 IAC 12-8-13](#) through [45 IAC 12-8-16](#), [45 IAC 12-9](#), and [45 IAC 12-10](#) concerning the gasoline tax. Repeals [45 IAC 13-1-2](#), [45 IAC 13-4-2](#), [45 IAC 13-4-3](#), [45 IAC 13-4-6](#), [45 IAC 13-5-1](#), [45 IAC 13-5-5](#), [45 IAC 13-6-1](#), [45 IAC 13-6-3](#), [45 IAC 13-6-5](#), [45 IAC 13-7](#), [45 IAC 13-8](#), [45 IAC 13-8.5-3](#), [45 IAC 13-10](#), [45 IAC 13-11-5](#), and [45 IAC 13-13](#) concerning the motor carrier fuel tax. Repeals [45 IAC 14](#) concerning the supplemental highway user fee. Repeals [45 IAC 15-1-1](#) concerning tax administration general provisions. Repeals [45 IAC 19-1-2](#) through [45 IAC 19-1-4](#), [45 IAC 19-1-6](#), [45 IAC 19-2-1](#), and [45 IAC 19-5-2](#) concerning the controlled substance excise tax. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2107. Statutory authority: [IC 6-8.1-3-3](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

Shane Corbin, Deputy Director
Department of State Revenue
Indiana Government Center North
100 North Senate Avenue, Room N248
Indianapolis, IN 46204
(317) 232-2107
scorbin@dor.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-5](#) is:

Eric P. Shields
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 234-3997
smallbizombudsman@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-5](#), specifically [IC 5-28-17-5\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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